

9 February 2024

Dear Commissioners,

We write with regard to the *Future foundations for giving – Draft report*.

It is encouraging to note the extent to which many Australians give money, assets and time. As the report acknowledges, the contributions to communities and social networks are significant and long lasting.

For these reasons, we are deeply concerned by the proposal in draft recommendation 6.1 to expressly exclude education, childcare, aged care and advancing religion from eligibility for DGR status. Education, childcare, aged care and religious organisations are widely regarded as providing significant community-wide benefits. This is contrary to the assertion in the report that there are substantial risks of donors converting tax-deductible donations into a substantial private benefit, an assertion and unhelpful generalisation that is not substantiated and with which we disagree.

In our multicultural society, over 60% of Australians identify with a religion. Both religious and non-religious families choose private primary or secondary education, or special religious education in public schools, for their children. Contrary to the unsubstantiated assertion in the report, many of these families receive no private financial benefit from their choice, and are currently struggling with the rising cost of living. Facilities at private primary and secondary schools are frequently used by community groups for community-wide benefits. Further, programs such as special religious education are run by our nation's largest weekly group of volunteers, and neither volunteers nor families of children who attend them receive private financial benefit.

Our view is that we should be expanding these programs that promote social cohesion, rather than putting additional pressure on them and their support systems. We believe there is also a case to extend DGR status to general donations to charities of subtype advancing religion, as such donations do not result in private financial benefits but do result in significant benefits to social cohesion and wellbeing of communities.

For these reasons, we request you to reconsider the proposed exclusions in draft recommendation 6.1, recognising the significant roles that education, childcare, aged care and religious organisations have for the greater good of Australian society.

Yours faithfully,

Andrew and Amanda Kingsmill.